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DIGESTS OF RECENT OPINIONS

COMMON CARRIERS — Duty of Care Owed Passenger — Duty to Anticipate Injury to Passenger From Fellow Passengers. PRACTICE AND PLEADING AT LAW — Interrogatories and Bill of Particulars Distinguished.

New Jersey Supreme Court.
Mary Spalt, Pltf.-Respt. v. Cornelius Eaton, Deft.-Applt.
Donald Spalt, Pltf.-Respt. v. Cornelius Eaton, Deft.-Applt.
June 15, 1937.
On appeal from District Court. Affirmed.
For Appellant, Alan Kraut.
For Respondents, Frank Boehler.
...her, J.

The plaintiff sued in the district court to recover for injuries sustained due to the alleged negligence of the defendant, a common carrier of passengers. The judge sitting without a jury found in favor of the plaintiffs.

On appeal, held, affirmed.

Prior to the trial defendant propounded certain interrogatories to plaintiff which were answered in due course. Inquiry was made as to the names of physicians claimed to have treated the plaintiff for the injuries. It is contended that there was error in permitting the introduction of evidence of medical aid rendered by a physician not identified in the answer to that particular interrogatory. The point is not well made. The defendant may have this information by bill of particulars but it is settled rule that Section 140 of the Practice Act of 1903 does not permit the service of interrogatories directed to the identification of witnesses to be called by the adversary. Interrogatories may not be used to serve the office of a bill of particulars. They cannot be used merely to pry into the case of an adversary. The common law does not require advance notice to an adversary of the names of witnesses to be produced. The ancient restriction has not been removed by our statute relating to discovery by interrogatories.

The next inquiry is whether there was tangible evidence of defendant's negligence. The evidence tended to establish that a passenger under the influence of intoxicating liquor indulged in unseemly language and refused to be seated upon the operator's command. The plaintiff testified that the conduct inspired fear and that the operator finally warned him that he would be required to eject him from the vehicle. Whereupon, a brother of the offender also a passenger made known that he would resist by force. The driver proceeded to expel the intoxicated passenger, a tussle ensued and the plaintiff was injured. Although the behavior of the passenger began sometime before the altercation, the bus operator did not invoke the aid of any of the police officers stationed along the road.

The common carrier is under a duty of using a high degree of care for the safety of its passengers. The carrier is not an insurer of the passenger's safety but it is enjoined to shield the passenger from every danger which human care and foresight can reasonably anticipate and prevent. If the operator had reasonable cause to know the likelihood of injury to the passenger, he, the carrier, is answerable for the consequences of his nonconformance to that standard. It is generally a factual inquiry whether under the particular circumstances the failure to take the proper course constituted an actionable non-observance of this standard of care Evaluating the evidence in this light, the motion for nonsuit and direction of a verdict in favor of the defendant were rightly denied. A factual question was presented and the finding of the court is sustained by the evidence.

Judgment affirmed.

(Continued on page 2, col. 1)

...w Chancery Fees In Effect

...er 600 bills were filed in ...cery on June 30, 1937, the ... before the new fee schedule ... into effect. The total number ...ls filed during the month of ... was 2602 as compared to ... in June 1936 and 1852 during ...1935.

A Plan For Legal Education

By Hiram Steelman of the Atlantic City Bar.

No member of the bar who attended the annual meeting in Atlantic City and heard the discussion of the report of the Special Committee to Consider a Revision of the Rules for Admission to the Bar can feel that the adoption of the report satisfactorily disposed of the problem. It was apparent to the listener that too much stress was laid upon college degrees as distinguished from education, and upon the excess number of lawyers as distinguished from the excess number of lawyers who are deficient in character and educational qualifications.

It is futile to cite individual cases to prove any point involved. We have had in the past and have now in this State a goodly number of able jurists and lawyers who could not meet the qualifications prescribed by the committee. And at the same time we know of many lawyers with both college and law school degrees who are totally unfitted for the practice of law.

It is my judgment that the committee report, while undoubtedly the product of able and fair-minded men who have given the problem serious consideration, is bound to work much injustice, and like some of the other plans submitted, it is cumbersome.

Before submitting the plan that I have in mind, I feel that a personal note must be injected at this point in order that what I have to say will not be misconstrued. I graduated from both college and law school, and the institutions from which I hold degrees occupy front rank positions. My views should therefore be unbiased.

There need be but three funda-

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New Jersey State Bar Association

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(Continued on page 5, col. 1)

A Brief for Court of Errors and Appeals

By James A. Major

Criticism of our appellate courts is not new. The profession has always exercised its time honored privilege of criticising the opinions of our courts. Such criticisms should be encouraged. It makes for better opinions and better law. A supine acquiescence helps no one.

But let us look at the other side. Is the profession free from blame? The purpose of this article is to show that it is not.

The court is entitled to consideration. It should not be called upon to fritter away its time and intellect in considering frivolous appeals. I am not referring to cases where there is a reasonable dispute as to substantive law. I refer to appeals which are not properly before the court at all. An examination of our reported cases shows that many practitioners have not troubled themselves with questions of adjective law. I confess that I approach this subject with diffidence. We are all apt to offend. But it is questionable whether we should offend so often.

The following questions may be propounded:

1. Does an appeal lie at this time?
2. Is the record in proper form?
3. Are the grounds of appeal properly stated?
4. Have these grounds of appeal been already decided? The answers are found in our reports.

An appeal cannot be effectively taken until after final judgment not only as to all issues but also as to all parties. Gottfried v. Gottfried 106 N. J. L. 115. So if the record shows a non suit as to one or two joint tort feasors and no judgment as to the other, the appeal will be dismissed. An interlocutory order made in an action at law is not reviewable until after final judgment. Hopper v. Gillet 105 N. J. L. 150.

Counsel contemplating an appeal in a law case should first make sure that he can appeal at this time.

Next, as to the record. The judgment must be actually entered. It must be printed in the state of case. Otherwise the appeal will be dismissed. State v. Lotegano 113 N. J. L. 176. A verdict is not a judgment. Appeal lies not from the verdict but from the judgment. So, also, a statement by the trial judge that the case would be transferred to chancery is not a judgment. Freint v. Gilmore 110 N. J. L. 170. An appeal from a nonsuit should show a judgment of nonsuit or the appeal will be dismissed. George v. Meinersmann 118 N. J. L. 196.

As to the third point, it is surprising to note the laxity in stating the grounds of appeal. In the oft cited case of Booth v. Keegan 108 N. J. L. 538 the court said:

> "Grounds of appeal whether in civil or criminal cases at law, should specifically point out the judicial action complained of, and in the case of rulings on evidence, should state the name of the witness, the questions or answers objected to and ruled upon by the trial judge; in the case of instructions to the jury, should quote the precise instructions complained of, and in the case of requests to charge preferred and refused, should embody the actual language of the request and not refer to it by number or other method of citation."

This rule is more observed in the breach than in the making. But a common error is in assigning as error that which is not error at all. On appeal, only errors pointed out by an exception to a ruling of the trial court will be considered. Union Garage Co. v. Wilner 101 N. J. L. 362. On appeal the court cannot consider weight of evidence. Thompson v. Briscoe. 108 N. J. L. 387; Runyon v. Monarch Accident Ins. Co. 108 N. J. L. 489. A general exception to the charge is improper. McKenna v. Reade 105 N. J. L. 408. Exceptions to trial court's charge must explicitly state the portion alleged to be erroneous. Loeb v. Cook 110 N. J. L. 417. To say that "the verdict was contrary to law" is improper. Shaw v. Vermont Marble Co. 107 N. J. L. 154.

We next consider whether the grounds of appeal have already been decided.

If a rule to show cause has been allowed by the trial court and no exceptions reserved, an appeal will not lie except for errors upon the record. Consolidated Traction Co. v. Whelan 60 N. J. L. 154. But if the exceptions reserved are in fact argued they cannot be assigned as grounds of appeal. Goekel v. Erie R. R. Co. 100 N. J. L. 279. On appeal from a judgment entered after defendant's rule to show cause

(Continued on page 2, col. 4)

Laws of 1937

CHAPTER 95. May 29. Amends Chapter 1, P. L. 1903, providing for apportionment of State School tax to public schools maintained at least nine calendar months or 180 days.

CHAPTER 96. May 29. Provides for distribution of Federal funds for general school purposes.

CHAPTER 97. May 29. Authorizes municipalities to take title by conveyance to vacant lots in settlement of delinquent taxes and assessments.

CHAPTER 98. May 29. Provides three-year term for Commission to Establish and Maintain State Veterans Cemeteries.

CHAPTER 99. May 29. Provides for commission for administration of estates up to $50,000.00.

CHAPTER 100. May 29. Makes supplemental contracts to fire insurance policies conform to provisions of standard policy law; excludes therefrom workmen's compensation insurance contracts.

CHAPTER 101. May 29. Corrects typographical errors in Election Law to change Article XXVIII to XXV.

CHAPTER 102. May 29. Amends Financial Assistance Act to make "municipality" include county, city, borough, township, town, village or municipality governed by improvement commission.

(Continued on page 8, col. 3)

Results of our Poll may be found on page 4

DIGESTS OF RECENT OPINIONS

(Continued from page 1)

LIFE INSURANCE — Total and Permanent Disability Clauses Construed.

New Jersey Supreme Court.

Guaseff, Pltf.-Respt. v. John Hancock Mutual Life Ins. Co., deft.-Applt.

June 15, 1937.

On appeal from District Court. Reversed.

For appellant, McCarter & English (Verling C. Enteman, of counsel)

For respondent, Skolkin & Cohen (Jack Rinzler, of counsel).

Heher, J.

The district court judge sitting without a jury awarded the plaintiff disability benefits under a clause of a policy of life insurance issued to him by the defendant company, which obligated the insurer to pay such benefits if after the payment of one full year's premium, the insured should become wholly and permanently disabled by bodily injury or disease sustained or contracted after the date thereof so that thereby he would be wholly, continuously and permanently prevented from the pursuit of any form of mental or manual labor for compensation, gain or profit whatsoever, and has been so disabled for not less than sixty days. Liability was expressly conditioned upon the receipt of due proof of such disability.

On appeal, held, judgment reversed.

The evidence furnished no basis for a finding that the injured is wholly and permanently disabled within the intendment of the policy. The injured is a house painter by trade. He admitted that he has been engaged in that pursuit to some extent since he sustained his injuries. His physician expressed the opinion that he was no longer totally disabled; that he was able to pursue his occupation to some extent and that he could resume his usual occupation in four or five months. The testimony affords no basis for finding that the condition is permanent within the intendment of the contract. To entitle the plaintiff to disability benefits there must not only be a total disability but a permanent disability. Both elements must concur. The word "permanent" as it appears in the policy is used in the sense of continuing or enduring in the same state without fundamental or marked change.

Judgment reversed.

CRIMES — Conviction for False Bank Statement — Proof of Knowledge of Falsity.

New Jersey Supreme Court.

State, deft. in error v. Henry C. Steneck and George W. Steneck, Pltfs. in error.

May 19, 1937.

For Plaintiffs in error, John G. Flanigan and Alexander Simpson

For Defendant in error, Daniel O'Regan, Pros. of the Pleas, and Atwood C. Wolf, Assistant Pros. of the Pleas.

Trenchard, J.

The defendants were convicted upon an indictment charging a violation of Section 17 of the Trust Company Act in that they knowingly subscribed and exhibited to the Commissioner of Banking and Insurance report of the financial condition of the Steneck Trust Co. which was false and untrue and which was subscribed and exhibited with the intent to deceive the Commissioner as to the condition of the company. The defendants have sued out a writ of error and have specified causes for a reversal under Section 136 of the Criminal Procedure Act.

Held, judgment affirmed.

The evidence tended to show that the Steneck Trust Co. was a strictly family affair and that its management and affairs were rigidly controlled and dominated by Henry C. Steneck, assisted by his brother, George. It was shown that the statement of the condition of the bank which was signed by Henry Steneck and attested to by George Steneck was false and untrue. The defendants contend that they did not have anything to do with the preparation of the false report. However, the evidence justifies the inference that they were responsible for the false statement as to the market values of the assets misstated in the report. The defendants testified that they signed the report prepared by another without bothering to examine it. They admitted that they knew their obligation was to make and exhibit a true report. The Jury could have reasonably drawn the inference that they were responsible for the false market values therein reported.

The court holds that where pursuant to section 16 of the Trust Company Act a report is furnished signed and attested to by the officers knowing that the report was prepared by another, that such signing and delivering of the report without examining it and an entire disregard as to whether it is true or false, justifies the finding of the jury of knowledge of falsity or wilfullness and intention to deceive essential to sustain a conviction. The defendants contend that the court erred in making remarks in the presence of the jurors which tend to discredit the accused. The record discloses that the defendants invited the remarks and comments by the trial judge and that the judge was entirely justified in explaining his rulings and making reply to unsubstantial arguments and objections. It is the right and duty of the trial judge to comment upon the evidence and to say how the testimony strikes his mind provided he is careful to avoid controlling the jury by binding instructions and instructs them that it is their right and duty to decide all disputed questions of fact.

Judgment affirmed.

WORKMENS COMPENSATION— Accidental Injury.

New Jersey Supreme Court.

Ridgeway, Petitioner-Respt. v. Real Estate Operating Co., Resp't. -Prosecutor.

[illegible] 4, 1937.

On certiorari. Judgment reversed.

[illegible] Petitioner-Respt. Sydney A. Gilkin and I. Herbert Levy.

[illegible] Respondent-Prosecutor, Katzenbach, Gildea & Rudner.

Per Curiam.

This writ of certiorari brings up a judgment of the Mercer Common Pleas affirming an award of compensation bureau, based on a claim that the respondent's husband met his death from asphyxiation by coal gas. The decedent was employed as a janitor in an apartment house, and his duties required him to take care of and to coal a water heater in the cellar of the house. The defendant was found in a comatose state in a pit in the cellar in which the furnace was situated. There was no fire in the furnace at the time but there was a fire in the water heating stove. It appeared there was present an odor of coal gas. The single question appears to be as to whether the decedent met his death as a result of an accident. It is conceded that if the decedent died from asphyxiation, by coal gas, his death arose out of and in the course of his employment. It is denied that he died from asphyxiation. The respondent produced an expert who testified that in his opinion the death was not attributable to carbon monoxide poisoning.

Held:

Such testimony overthrows any presumption adduced from the circumstances that there was an odor of coal gas in the cellar when the decedent was found. The petitioner did not show by the burden of proof that the death of the decedent was the result of an accident. The petitioner must do more than show that the injury could have been the result of an accident.

Judgment reversed.

NEGLIGENCE — Absence of Proof — Verdict Directed.

New Jersey Supreme Court.

Bettes, Pltff.-Respt. v. Scott, Deft.-Applt.

June 4, 1937.

On appeal from District Court. Affirmed.

For plaintiff-respondent, David H. Wiener.

For defendant-appellant, Franklin J. Marryott.

Per Curiam.

Plaintiff was riding with the defendant Scott in Scott's automobile along a public highway on a rainy evening. Coming from the opposite direction was the automobile owned by the defendant Giacoma. There was a collision between the two automobiles as a result of which the plaintiff was injured. The district court judge sitting without a jury nonsuited the plaintiff as to the defendant Giacoma, but awarded a judgment in favor of the plaintiff against Scott. Scott appeals contending that the court should have directed a verdict in his favor.

Held, judgment against Scott reversed and motion for a direction in favor of Scott granted. The plaintiff according to her own testimony knew nothing about the accident. All she could testify to was that there was a collision between the two automobiles. In response to leading questions, she was led to say what she thought, what she imagined, and what her impressions were.

Where the evidence with all fair and legitimate inferences, arising therefrom is insufficient to sustain a verdict for the plaintiff, the court should direct a verdict for the defendant. Negligence must be proved; it is not presumed. The principle of res ipsa loquitur cannot be applied to this case. The motion for a direction in favor of the defendant Scott should have been granted.

(Continued on page 2, col. 1)

Errors and Appeals

(Continued from page 1)

nas been discharged, the appellate court will not consider and decide any question which was assigned as ground for setting the verdict aside on the rule, such question being res judicata, **whether argued or not,** and although not decided in terms on the rule to show cause. Cleaves v. Yeskel 104 N. J. L. 497. If, on rule for a new trial, it is argued that the verdict was against the weight of evidence, that precludes assigning as error refusal to nonsuit or direct. Cleaves v. Yeskel. Arguing on rule that the verdict was contrary to the charge of the court precludes assigning error in the charge. Cleaves v. Yeskel, supra. If, on a rule, a party argues that the verdict was the result of passion, prejudice and mistake, he cannot assign as error refusal to nonsuit or direct. Connell v. Raeckhaus 1[illegible] N. J. L. 197.

I have not attempted to write a treatise on appellate practice and procedure. I have merely pointed out some common errors. I say common because repeated adjudications by our court do not seem to remedy the situation. I have found over one hundred cases dealing with these errors in thirteen volumes of the law reports. The validity of the profession attributes these mistakes to youngsters but the contrary is the fact.

If the profession would show the proper consideration to our appellate courts, these mistakes would be eliminated. The courts would have more time to consider worthwhile cases and give them the proper consideration.

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DIGESTS OF RECENT OPINIONS

(Continued from page 2)

DIVORCE — Foreign Decree — Fraudulent Domicile — Lack of Jurisdiction over Subject Matter — Laches no Bar.

Chancery of New Jersey.

Page v. Cope.

April 21, 1937.

On petition for divorce, for adultery and desertion. Granted.

For petitioner, H. Kermit Green.

For defendant, William Elmer Brown.

Bright, A. M.

The parties were married in Philadelphia on October 11, 1924 and went to live in Atlantic City where he was in the hotel business earning $500 per month, and continued there until August 6, 1931 which is alleged as the desertion. On October 7, 1931 the defendant sued for divorce in Reno, Nevada. The petitioner did not answer nor appear and a decree was granted. March 16, 1932 he remarried. This latter marriage the petitioner charges to be adulterous because the Reno divorce is invalid. In denial, the defendant says he left Atlantic City August 6, 1931 for Philadelphia and then on to Reno arriving August 26, 1931. After six weeks he filed his divorce action. In December he went to California where he obtained a job after several months at $25 per week during which time he met and married his alleged second wife. July 19, 1932 he signed an affidavit in order to vote in California, stating he would have resided in California for one year at election date, October 7, 1932.

Held: Decree for petitioner on both counts.

The story of the defendant is inconsistent and cannot be believed. The entire case depends on the question of the validity of the Nevada divorce decree.

The inconsistency lies in his leaving Atlantic City and a $500 a month job at that time of the year. The attempt to show a bona fide residence in Reno is contradicted by the fact that he filed his petition there as soon as possible and left Reno as soon as the decree could be granted. Further, the matrimonial home was always in Atlantic City yet in California he swore he had lived there for a year on July 29, 1932 as of the election date in October 7. Under these facts it is impossible that the defendant could have resided six weeks in Reno as of October 7, 1931 having come there August 26, 1931 and at the same time be a bona fide resident of California for voting purposes.

The Nevada decree is void having been obtained by fraud. Its validity, if any, is destroyed by his failure to reside in Nevada for six years to get a divorce for an alleged desertion which arose in New Jersey. His trip to Reno to get a divorce for a cause of action which arose in New Jersey is a fraud and validates that decree. He had no domicile in Nevada, this making the decree null and void. As the petitioner was not served, the divorce is without force or effect under the "Due Process Clause" of the Federal Constitution. The decree cannot be recognized in New Jersey under rules of comity because the defendant failed to comply with the prerequisites to such recognition.

The decree being void, the second marriage and cohabitation being admitted, the charge of adultery is admitted and proved. The facts prove desertion as alleged.

The defense of laches cannot prevail here because an objection to jurisdiction, over subject matter is always timely and cannot be waived or consented to.

MUNICIPAL CORPORATIONS — Zoning Ordinance — Review of Action of Borough in Amendment — Procedure.

New Jersey Supreme Court.

Crescent Hill, Inc., Prosecutor, v. Borough of Allendale, Respondant.

June 8, 1937.

On certiorari. Writ dismissed.

For prosecutor, William V. Rosenkrans.

For respondent, Walter G. Winne.

Brogan, C. J.

The writ of certiorari brings up for a review a resolution of the governing body of the Borough of Allendale, which denied a petition of the prosecutor to amend the zoning ordinance of the Borough. The prosecutor sought to have the zoning ordinance amended so that a particular piece of property owned by it might be used for business purposes. The property in question is zoned for residential use. The property now borders on a state highway (Route 2).

Held:

The depositions lead to the conclusion that the action of the municipal authorities in declining to amend the ordinance in question was entirely justified. But this is beside the point because of the view taken of the matter from the standpoint of practice and procedure. The prosecutor presented its petition to the governing body for the amendment on June 18, 1936. The petition was unanimously rejected on June 23, 1936. The writ of certiorari was allowed on September 29, 1936. An orderly procedure in matters of this kind is to appeal to the Board of Adjustment in accordance with the provisions of Chapter 274 P. L. 1928. The Board of Adjustment is empowered to make the requisite recommendations to the governing body. This procedure was not adhered to in this case. A writ of certiorari should not be sought when there are available other means of review or appeal by which appropriate relief might be had.

Writ dismissed.

Legal Education

(Continued from page 1)

mental requirements for a lawyer, but those three are all important. They are character, education and aptitude. Character and aptitude are qualifications that must be born in the man. Education may be acquired. If certain educational standards are established, does it particularly matter how or where the education is acquired? For erample, let us qualifications should be knowledge of trigonometry. A learns his Trigonometry in college, B learns his with a private tutor, and C, taking the hard way, chisels it from between the covers of the book. If all of the three can pass the same examination, what difference does it make?

And now, because I say that our problem is a simple one, I submit what I believe is a workable plan for its solution.

I

Appoint a Board of Examiners of five lawyers who shall devote their entire time to the work of the committee and be paid an adequate salary. They shall prescribe a course of study that shall be the equivalent of a four years college course. They shall likewise establish an approved list of colleges. A prospective student of the prescribed course shall register for it, pursue it and take yearly examinations on the work covered. A final examination must also be passed. In lieu of this prescribed course, the studies may be pursued in a college on the approved list and the student's diploma shall be evidence of his satisfactory completion of the course.

II

The applicant must at the completion of his four years of preliminary study, or at the completion of his college course, subject himself to a rigid investigation of his character and legal aptitude. If he passes this satisfactorily, he may then be recommended for the study of law either to a certified preceptor or to an approved law school. If the student elects to study with a preceptor, he will again be required to follow a prescribed course of study for four years and submit to yearly examinations, the last of which will be his bar examinations. If he elects to study in an approved law school, he may do so for three years but must spend the fourth year under a certified preceptor before taking the bar examinations. In order for a law school to rate inclusion on the preferred list, it must require a college degree as a qualification for entrance to keep it on a par with the optional preliminary study course.

III

There must be a second examination as to character and legal aptitude before taking the bar examination.

IV

The Board of Examiners and certified preceptors shall be selected by the Justices of the Supreme Court, but no student shall be permitted to study with a preceptor who performs legal services for him or for a member of his immediate family, and no preceptor shall be permitted to have more than two students at one time. The necessity for these requirements is obvious and will be welcomed by most lawyers, many of whom have felt obligated to accept the son of a client as a student rather than face the loss of the client's business.

I most respectfully submit that the foregoing plan is comprehensive, simple, workable. It unquestionably raises the standards of admission. And it is democratic in that it opens the doors of the profession to college graduate and self-educated man alike. It provides equal opportunity for men of character and diligence who are willing to purchase a high privilege by hard work. Less than that the profession does not want.

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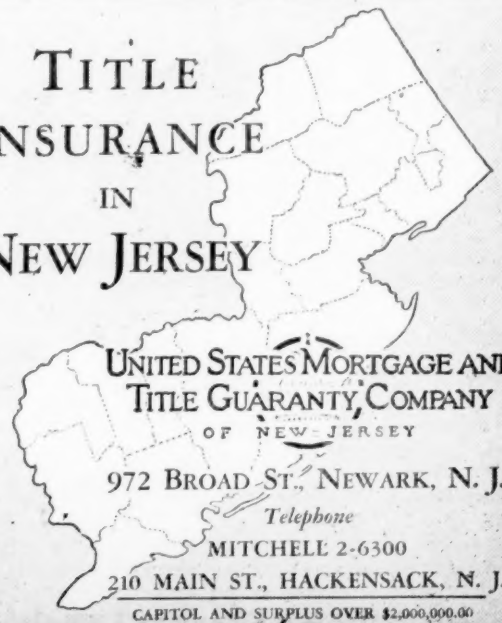
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The New Jersey Law Journal invites correspondence concerning matters of general interest to the Bar excluding such as are political or controversial. It does not assume responsibility for or adopt the views expressed in contributed articles, notes or published correspondence unless expressly so stated.

The New Jersey Law Journal opposes the publication of letters of personal commendation or criticism of members of the Bench or other personnel of the Courts, but welcomes at all times information and suggestions concerning the functioning of the Courts.

THURSDAY, JULY 8, 1937.

The Pamphlet Laws Of 1937

Congratulations must now be extended to our legislature for having enacted only one hundred eighty-five chapters of new laws, amendments and supplements during the current year. During 1936 two hundred sixty-nine chapters were enacted, during 1935 three hundred twenty-eight and during 1934 two hundred seventy-one. The laws keep pouring forth like a veritable Niagra. Some of the sister states have curtailed the sessions of their legislatures in order to assure a reduction in the passage of new laws. In the past, before we have had an opportunity of becoming acquainted with the legislation, which had been previously enacted we were frequently overwhelmed by a new plethora enacted by a succeeding legislature. Frequently enacted laws were repealed or amended before the Bar, no less the public, had an opportunity of becoming acquainted with the legislation affected. Of the one hundred eighty-five laws passed this year, scarcely more than a dozen will be of concern to the average practitioner. They are laws to give district courts jurisdiction in landlord and tenant cases where the tenant is disorderly, causes wilful damage and violates the lease, to permit executors to complete contracts for purchase of real estate, to revise the franchise taxes on foreign corporations, to permit a suitor to bring in as parties defendant foreign executors and administrators, to regulate fees and costs in the Court of Chancery, to make uniform the law on fresh pursuit of criminals, to eliminate the necessity of making cestuis que trustent bond-holders, etc. party complainants in mortgage foreclosures instituted by trustees, to provide that money or other benefits paid by life or casualty insurance companies shall not be liable to execution or attachment to pay a debt or liability, to provide that inheritance taxes shall be levied upon step-children and persons standing in mutually recognized parent and child relationship for ten years prior to the death, to define jurisdiction, powers and duties of juvenile and domestic relations courts, to make several amendments to the mechanics lien act, to shorten from forty to ten days the time for taking appeals from interlocutory orders and from one year to three months from final decrees in the Court of Chancery, and to establish a uniform act governing accident and health insurance policies. The legislature has made it possible this year by the reduction in the number of laws for the members of the Bar at least to become acquainted with the contents of the important laws passed before any new laws shall have been enacted. It might be a wise policy for the legislature to fix a numerical limit each year in the enactment of new legislation. While this may sound rather artificial it would, nevertheless, constitute an immediate solution to a problem that has confronted both the Bar and public for many years.

Double Jeopardy Act Challenged

There has been recently docketed in the Supreme Court of the United States an appeal from a decision of the Supreme Court of Errors of Connecticut attacking the constitutionality of a statute of Connecticut which permits the state to appeal in a criminal case with the permission of the trial court. In that case the statute was applicable to a defendant who was first convicted of murder in the second degree, and after reversal on appeal by the state was convicted of murder in the first degree. It is contended that the statute placed the defendant in double jeopardy and thus abridged his privileges and immunities as a citizen of the United States as guaranteed by the Fourteenth Amendment. It is also urged that the statute is unconstitutional because it violates the due process clause.

Certificate Of Origin Needed for Anthracite

Trenton.—Public notice was issued today by Charles C. Read, State Superintendent of Weights and Measures, that the new law requiring a certificate of origin with all anthracite brought into New Jersey, or transported over the highways of New Jersey, by motor vehicle directly from any place of production or storage outside of the State went into effect on June 3, when it was signed by the Governor, and that blank certificates and all other necessary forms to be used in compliance with the law could be had on application in person or by letter at the State Department of Weights and Measures, State House, Trenton.

Insane Persons Liable For Intentional Torts

The Massachusetts Supreme Court has recently held that an insane person may be capable of committing a tort involving intent and could be held answerable for the damage inflicted. The action was brought for assault and battery by a nurse employed to take care of an insane woman. The plaintiff before being hired learned that the defendant was a mental case and in good physical condition, and that for some time two nurses had been taking care of her. On the day in question the defendant had a violent attack while locked in her room. When the plaintiff entered the room, the defendant was holding upraised the leg of a low-boy as if she was going to strike. As the plaintiff tried to take hold of the defendant's hand which held the leg, the defendant struck the plaintiff's head with it. The trial court refused to direct a verdict for the defendant, and on appeal, the judgment was sustained. The court held that the jury could find that the defendant was capable of entertaining an intent and that she did entertain an intent to strike and to injure the plaintiff, and that she acted upon it. The defendant was not absolved from liability on the theory that the plaintiff by undertaking to care for the defendant assumed the risk both contractually and voluntarily.

Law Practice Enjoined By Layman

MILBANK, S. DAK. (CCNS)—In what is believed to be the first case in the United States to raise such a question, Fifth Judicial Circuit Court here held that a layman may sue as a taxpayer to prevent the unauthorized practice of law.

Basis of the decision was the theory that the practice of law is affected with a public interest.

Hearing the case upon demurrer to the petition, defendant claiming that plaintiff had no capacity to maintain the suit, Judge W. W. Knight said:

"I have found no case in which the court has passed upon the right of a mere taxpayer to maintain an action to restrain the unlawful practice of law." He then held that the practice of law was affected with such public interest as to permit action by a layman.

BAR ASSOCIATION NOTES

Cape May

At a meeting of the Cape May County Bar Association Wednesday, June 30, a unanimous vote of Confidence was voted for Cape May County's common pleas judge and prosecutor. This confidence was expressed due to the attack made on them by the State Assembly.

Linwood Erickson, of Bridgeton, newly appointed Advisory Master was the guest of honor. He recalled his experiences as interim prosecutor of Cape May County and also discussed his new position as Advisory Master.

Obituary

John J. Lenehan, assistant prosecutor of Hudson County died July 3, 1937. He had been a member of the bar since 1919 and was a member of the firm of Moriarity & Lenehan.

INDEX TO ARTICLES AND NOTES IN CURRENT LEGAL PERIODICALS

BILLS AND NOTES:

"Fictitious Payees in Bills of Exchange: A Comparative Study" by Philip W. Thayer. Kentucky Law Journal, March 1937.

CONSTITUTIONAL LAW:

"The Incidence of Judicial Control over Congress" by Henry W. Edgerton. Cornell Law Quarterly, April 1937.

"Trial by Jury, A Symposium". University of Cincinnati Law Review, March 1937.

CORPORATIONS:

"Cumulative Voting at Elections of Directors of Corporations" by Harlowe E. Bowes and Leslie A. DeBow. Minnesota Law Review, March 1937.

CRIMES AND CRIMINAL PROCEDURE:

"Reciprocal Legislation in the Field of Criminal Law" by Justin Miller. New York University Quarterly Review, March 19

"Recent Data on Female Co inals" by Gilbert Cosulich. Un States Law Review, April 19

DIVORCE:

"Knowledge or Belief as a requisite to Condonation in Law of Divorce" by Eugene Reader. Minnesota Law Rev March 1937.

DOMESTIC RELATIONS:

"Tampering with Marriage" John S. Bradway. Brooklyn Review, March 1937.

INSURANCE FIRE:

"The Moral Hazard Clause the Standard Fire Insurance icy" by George W. Goble. Colu Law Review, March 1937.

REAL PROPERTY:

"Fifty Years of Future In ests" by Lewis M. Semes. Har Law Review, March 1937.

TORTS:

Remarks Of Voters On The Propose Changes In Rules Of Admission

(Space limitations do not permit us to print all of the remarks received by us)

"The Factory Type law school is a detriment to the legal profession."

"I do not favor the four time rule."

"Fees should be reduced. Fund now has overly surplus."

"Should be no limit or reservations as to Counsellors to a preceptors. Examinations for admission to the bar should be ited."

"Restrictions should be in preliminary training and not a bar examinations."

"The highest standards should be required to secure best candidates for admission to the Bar, as well as incidentally to overcrowded conditions."

"It is advisable that the requirements for admission be high, but all those who can qualify should be admitted, irrespective number."

"Strenuous and concerted effort should be made by the Bar sociation and Lawyers societies to curtail and wipe out, if the late possible, the practice of law by non-lawyers."

"In correcting the overcrowded condition of the bar, the Chan Committees should be more active. Cutting down those taking the aminations and not making the examinations harder should be method followed."

"The Trinity of a good legal education: Character, Apti Learning."

"A very necessary step in the right direction."

"Some reasonable plan to limit should be employed. There now enough lawyers to take care of the future for the next five ye

"Recommendations are too severe. Makes for monoply and w prevent many capable, but poor men from their laudable ambiti become members of the Bar."

"It is important that the matter of character be given mor tention. It will limit numbers according to quality, and make de less important."

RESULTS OF THE POLL

On Proposed Changes In Rules of Admissi to the Bar

	Yes
1. In your opinion, is the bar overcrowded?	2185
2. Do you favor numerical limitation for admission?	1188
3. Should present admission rules be revised?	2132
4. Are you in favor of the proposed plan?	1604
(a) Should a college degree be required?	1839
(b) Should a law school degree be required?	2103
(c) Should full time law schools be required?	1745
(d) Should the preceptor system be followed?	1664

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Committee Appointments

(Continued from page 1)

ETHICS AND GRIEVANCES — (Standing Committee)

This Committee shall consider all matters of ethics affecting the legal profession and receive all complaints which shall be made against any member of the Bar of N. J. and may report the same, with recommendations, to the Association or Supreme Court.

The Committee shall determine its own rules of procedure. Its proceedings shall be deemed confidential and shall be kept secret except so far as reports of same shall be necessary, and officially made to the Association or the Court. The Committee may refer complaints against lawyers to the Ethics Committee of the Bar Association of the County in which the lawyer practices.

Sylvester C. Smith, Jr. V. P. Ex Officio
97 South Main Street
Phillipsburg, N. J.
Chairman—Lionel P. Kristeller
810 Broad Street
Newark, N. J.
Robert H. Cunningham
132 Market Street
Paterson, N. J.
Charles M. Myers
Prudential Building
Newark, N. J.
Wilbert V. Pike
501 Market Street
Camden, N. J.
Raymond C. Betsch
West Englewood National Bank Building
West Englewood, N. J.

LAW REFORM—(Standing Committee.)

"The Committee on Law Reform shall observe and report upon the particular working of the judicial system of the State, and recommend changes which observation and experience may suggest."

William D. Lippincott, V. P. Ex Officio
35 North Fourth Street
Camden, N. J.
Chairman—Mahlon Pitney
Prudential Building
Newark, N. J.
Edgar S. Smith
First National Bank Building
Princeton, N. J.
Mrs. Helen M. Warren
4th and Penn Streets
Camden, N. J.
Hon. J. Wallace Leyden
210 Main Street
Hackensack, N. J.
Herbert C. Bartlett
610 Landis Avenue
Vineland, N. J.

LEGAL BIOGRAPHY — (Standing Committee)

The Commitee on Legal Biography shall provide for the preservation among the archives of the Association of suitable written or printed memorials of the lives and characters of the deceased members of the N. J. Bar, and procure and report for the next annual meeting a short biographical sketch of each member whose death shall have been reported at the annual meeting.

Emma E. Dillon, Ex Officio
Broad Street Bank Building
Trenton, N. J.
William T. Boyle
First Camden National Bank Building
Camden, N. J.
William V. Lee
Trenton Trust Company Building
Trenton, N. J.
John F. McCarthy
2 Charlton Avenue
Princeton, N. J.
R. Paul Mitchell
763 Broad Street
Newark, N. J.
Harry Nadell
45 Church Street
Paterson, N. J.

MEETINGS — (Standing Committee.)

The Committee on Meetings shall prepare the programs for the regular meetings of the Association and arrange for dinners, speakers, hotel accomodations, etc., when necessary.

Allen B. Endicott, Jr., V. P. Ex Officio
Guaranty Trust Building
Atlantic City, N. J.
Chairman—Albert A. F. McGee
1421 Atlantic Avenue
Atlantic City, N. J.
Harry A. Augenblick
14 Edison Place
Newark, N. J.
Wheeler Grey
Guaranty Trust Building
Atlantic City, N. J.
J. Stanley Griffin
921 Bergen Avenue
Jersey City, N. J.
Frank T. Lloyd, Jr.
4th and Market Streets
Camden, N. J.

NOMINATIONS—(Standing Committee.)

There shall be a Nominating Committee of five members to nominate officers and directors for election at the next annual meeting. (Three members are appointed by the President, two members are elected by the Council.)

Chairman—William W. Evans
5 Colt Street
Paterson, N. J.
Herbert C. Bartlett
610 Landis Avenue
Vineland, N. J.
Louis A. Mounier, Jr.
210 Main Street
Hackensack, N. J.

UNLAWFUL PRACTICE OF THE LAW — (Standing Committee)

The Committee on Unlawful Practice of the Law shall keep itself and the Association informed with respect to the unlawful practice of law by laymen and lay agencies, and the participation of attorneys therein, and concerning methods for the prevention thereof. The Committee shall seek the elimination of such unlawful practice and participation by such action and methods as may be appropriate for that purpose.

Sylvester C. Smith, Jr., V. P. Ex Officio
97 South Main Street
Phillipsburg, N. J.
Chairman—Milton M. Unger
11 Commerce Street
Newark, N. J.
Charles L. Carrick
15 Exchange Place
Jersey City, N. J.
Edward P. Johnson
Somerville, N. J.
L. Stanley Ford
210 Main Street
Hackensack, N. J.
David M. Klausner
586 Newark Avenue
Jersey City, N. J.
Cyrus W. Lunn
750 Bergenline Avenue
Union City, N. J.
Albert E. Scheflin
509 Cooper Street
Camden, N. J.
Edward C. Waddington
500 Broadway
Camden, N. J.
Thorn Lord
P. O. Building
Trenton, N. J.

SUB-COMMITTEE

Louis Gerber
20 Nassau Street
Princeton, N. J.
Herbert Backes
Trenton Trust Company Building
Trenton, N. J.
J. Albert Homan
Trenton Trust Building
Trenton, N. J.
Howard Isherwood
744 Broad Street
Newark, N. J.
Jay B. Tomlinson
Bordentown, N. J.

CONFER WITH ACCOUNTANTS —(Special Committee)

Purpose: to create good will and understanding between accountants and lawyers, and to adjust amicably any complaints which may arise against the accountants by attorneys or vice versa.

Allen B. Endicott, Jr., V. P. Ex Officio
Guaranty Trust Building
Atlantic City, N. J.
Chairman—David M. Klausner
586 Newark Avenue
Jersey City, N. J.
Morris E. Barison
591 Summit Avenue
Jersey City, N. J.
Horace Banta
210 Main Street
Hackensack, N. J.
Edward C. Waddington
500 Broadway
Camden, N. J.
Frederick R. Brace
147 East State Street
Trenton, N. J.

COORDINATION OF BAR ACTIVITIES — (Special Committee)

To solve the problem of making the Association of greatest value to its members and to the Bar at large. (Report in Quarterly of Jan. 1937.)

Allen B. Endicott, Jr., V. P. Ex Officio
Guaranty Trust Building
Atlantic City, N. J.
Chairman—William D. Lippincott
35 North Fourth Street
Camden, N. J.
Sylvester C. Smith, Jr.
97 South Main Street
Phillipsburg, N. J.
Secretary—L. Stanley Ford
210 Main Street
Hackensack, N. J.

LAWYERS AND BANKERS CONFERENCE COMMITTEE—(Special Committee)

To consider any matter presented to it involving a violation of the spirit or letter of the Statement of Principles Applicable to Corporate Fiduciaries and Members of the Bar, and take such action in relation thereto as may be deemed advisable, and shall consider and suggest to their respective associations any amendments, additions or alterations to the statement of principles (etc) as they shall from time to time deem advisable. (One member appointed each year for a four year term.)

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PROPOSALS RELATING TO U. S. SUPREME COURT—(Special Committee)

Purpose is self-defined.

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District 1 Samuel Morris
Real Estate & Law Building
Atlantic City, N. J.
District 2 Louis Le Duc
West Jersey Trust Building
Camden, N. J.
District 3 George B. Evans
65 East Main Street
Morristown, N. J.
District 4 Philip R. Gebhardt
Clinton National Bank Building
Clinton, N. J.
District 5 Douglas M. Hicks
390 George Street
New Brunswick, N. J.
District 6 Paul T. Huckin
Citizens Bank Building
Englewood, N. J.
District 7 Jacob L. Newman — Chairman
810 Broad Street
Newark, N. J.
District 8 James D. Carpenter
75 Montgomery Street
Jersey City, N. J.
District 9 Garret Van Cleve
152 Market Street
Paterson, N. J.

W.P.A. PROJECTS — (Special Committe)

To cooperate with the Works.

William D. Lippincott, V. P. Ex Officio
35 North Fourth Street
Camden, N. J.
Chairman—Milton M. Unger
11 Commerce Street
Newark, N. J.
Joseph Harrison
786 Broad Street
Newark, N. J.
John V. Laddey
11 Clinton Street
Newark, N. J.
Cyrus W. Lunn
750 Bergenline Avenue
Union City, N. J.
Nathan A. Whitfield
493 Bloomfield Avenue
Montclair, N. J.

APPOINTMENTS OF REPRESENTATIVES ON JUDICIAL COUNCIL

William D. Lippincott
35 North Fourth Street
Camden, N. J.

For term expiring 1939 to succeed William J. Morrison, Jr., who becomes a member Ex Officio for the year 1936-37 by his election as President of the Association.

Charles L. Carrick
15 Exchange Place
Jersey City, N. J.

Term expired 1937. Reappointed for a five year term.

COMMITTEE ON LEGISLATION —(Standing Committee.)

"The Committee on Legislation shall examine bills introduced in the Legislature and communicate to the members thereof its approval or disapproval of all bills of particular interest to the members of the Bar."

Chairman—Joseph C. Paul
31 Clinton Street
Newark, N. J.
Louis Rudner
Trenton Trust Company Building
Trenton, N. J.
Charles B. Brady
101 South Main Street
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GENERAL NEWS

HIGHLIGHTS OF THE WEEK

Thursday, July 1

A Japanese land force sinks Soviet gunboat — France gives Premier Chautemps the drastic financial powers he demanded.

Friday, July 2

Rome may accept French and British patrol of Spain—Japanese and Russians are reported massing troops at disputed Amur area.

Saturday, July 3

Russia offers to withdraw troops and naval cutters from Amur area —Miss Perkins defends C.I.O. as responsible labor union.

Monday, July 5

Secretary Perkins declares that sit-down strikes are unsuited to United States—Navy orders planes to join in search for Amelia Earhart as hope dies.

Tuesday, July 6

Washington sees possibility of break between Roosevelt and Lewis over the militant policies of the C.I.O. — Ohio National Guard Troops arrive in Cleveland to enforce peace at opening of four steel mills.

Wednesday, July 7

Ships search for Amelia Earhart near Howland Island after radio message—Leaders of the House public power group plan to protest against sale of TVA to a private company for resale.

Forsees New Security For Home

CHICAGO, (CCNS) — "I am happy to believe we are on the way to a new security for home ownership," John McMowbray, chairman of the National Association of Real Estate Boards, said recently before the United States Chamber of Commerce. "Unless there is that security there is no fair market on any greatly broadened scale for new homes."

Among approaches already made and recognized as tentative he cited: (1) experimental building; (2) mortgage insurance; (3) a reserve system for building and loans as in the Home Loan Banks.

As to measures needed, he cited a recent study of the Department of Commerce showing the impetus to building that would follow lowering costs 20 per cent or reducing interest by 2 pct. and extending period of amortization ten years.

Citizens Incorporate

ST. LOUIS, (CCNS)—"Mr. Citizen, Inc.," which would distribute information to the public on governmental, economic and taxation problems, would be incorporated as non-profit organization under a petition filed in Circuit Court here. Two lawyers, W. Blodgett Priest and George B. Calvin are its president and vice-president respectively.

The organization, which would be supported by voluntary contributions, is non-political, the petition states. Its primary purpose would be to distribute data among the public to bring about an intelligent understanding of revenue measures and other political and economic proposals.

The application asserted taxes of all kinds were increasing rapidly, making it important for all citizens to have accurate information on the nature and effect of present and proposed forms of taxation.

EXPERT APPRAISEMENTS
Of Personal Property for Inheritance Tax or Insurance purposes
WALTER L. BUSH
Suite 212, Hotel Robert Treat
Newark, N. J.

SURROGATE'S NOTICE

June 7, 1937

Estate of Sophie Schlesinger, Deceased.

Pursuant to the order of FRED HERRIGEL, JR., Surrogate of the County of Essex, this day made, on the application of the undersigned, executor of said deceased, notice is hereby given to the creditors of said deceased, to exhibit to the subscriber, under oath or affirmation, their claims and demands against the estate of said deceased, within six months from this date, or they will be forever barred from prosecuting or recovering the same against the subscriber.

LOUIS SCHLESINGER

Hannoch & Lasser
17 Academy Street
Newark, New Jersey
Proctors
N. J. L. J.—June 10-17-24-July 1-8

CHANCERY NOTICES

TO: THOMAS R. LAMBERT, MARY LAMBERT and VIOLET MAXFIELD:

By virtue of an order of the Court of Chancery of New Jersey, made on the day of the date hereof, in a cause wherein John H. Unlandherm and others are complainants and Charles Wielins and others are defendants, you are required to appear and answer the bill of said complainant, on or before the 30th day of August, next, or the said bill will be taken as confessed against you.

The said bill is filed to foreclose a mortgage of Charles Wielins et al to Hamilton F. Dean, dated February 16, 1917, recorded in the office of the Clerk of the County of Middlesex in Book 312 of Mortgages, page 537, and you, Thomas R. Lambert, are made defendant because you are an owner of part of the premises mentioned and described in the said bill, and you, Mary Lambert, are made defendant because your husband Thomas R. Lambert is an owner of part of the premises mentioned and described in the said bill, and you, Violet Maxfield, are made defendant because you are the common law wife of Thomas R. Lambert who is an owner of part of the premises mentioned and described in the said bill.

Dated: June 28th, 1937.

ALBERT M. GROSSMAN
Solicitor of Complainants
1212 Raymond Blvd.
Newark, New Jersey
N. J. L. J.—July 8-15-22-29 $14.70

IN CHANCERY OF NEW JERSEY—TO: Edwin M. Dixon and Edith M. Dixon, his wife and Eugene Blum.

By virtue of an order of the Court of Chancery of New Jersey, made on June 22, 1937, in a cause wherein New Method Building and Loan Association, a corporation is complainant, and Edwin M. Dixon and Edith M. Dixon, his wife and Eugene Blum are defendants. You are required to appear and answer the bill of said complainant, on or before the 23rd day of August, 1937, or the said bill will be taken as confessed against you.

The said bill is filed to foreclose two certain mortgages given by Edwin M. Dixon and Edith M. Dixon, his wife to New Method Building and Loan Association, a corporation, dated September 11, 1933, on lands in the Township of Maplewood and County of Essex and State of New Jersey; and you, Edwin M. Dixon and Edith M. Dixon, his wife, are made defendants because you are the owners of said premises, and therefore have an interest therein, and you, Eugene Blum, are made defendant because you hold a mortgage upon said premises which is subsequent to the complainant's, and therefore have an interest therein.

JOSEPH T. BRIENZA
Solicitor for Complainant
810 Broad Street
Newark, New Jersey
N. J. L. J.—July 1-8-15-22 $13.86

IN CHANCERY OF NEW JERSEY—TO: The heirs and personal representatives of Julia Burnet not now in esse; CARRIE A. CAMPBELL BURNET, wife of Will W. Burnet, deceased; the unknown heirs, devisees and personal representatives of Will W. Burnet, deceased; FRANCES VERA BURNET SHAW, and ALBERT SHAW, her husband, their unknown heirs, devisees and personal representatives and heirs and personal representatives not now in esse; NORMAN C. BURNET, his heirs and personal representatives not now in esse; and MRS. HALSTEAD C. BURNET, wife of Halstead C. Burnet, deceased, and the unknown heirs, devisees and personal representatives of Halstead C. Burnet, deceased; ARTHUR RUSSELL BURNET; MRS. ARTHUR RUSSELL BURNET, their unknown heirs, devisees and personal representatives and heirs and personal representatives not now in esse; and ARTHUR RUSSELL BURNET, JR.; ELEANOR M. BURNET; JAMES C. BURNET, a minor; ROBERT W. BURNET, a minor; and FRANCES N. BURNET, a minor, and their heirs and personal representatives not now in esse, who are the heirs at law and next of kin of Frances V. Burnet, Deceased:

By virtue of an order of the Court of Chancery of New Jersey, made on the day of the date hereof, in a cause wherein Robert H. Cook is complainant and Julia Burnet, individually and as Executrix in trust for the Estate of Frances V. Burnet, Deceased, and others are defendants, you are required to appear and answer the bill of said complainant, on or before the 23rd day of August, next, or the said bill will be taken as confessed against you.

The said bill is filed to foreclose a certain mortgage made by Julia Burnet, Executrix in Trust for the Estate of Frances V. Burnet, Deceased, to complainant Robert H. Cook in the sum of $2,600, on property on the east side of North Grove Street, in the City of East Orange, in the County of Essex and State of New Jersey, which mortgage is recorded in the Essex County Register's Office in Book P-19 of Mortgages for said county on page 537, and also to establish the legality of said mortgage as a lien against said premises; and you and each of you are made defendants herein because you may have some interest in the said premises as cestui-que-trust under the terms of the trust established by the last will and testament of Frances V. Burnet, Deceased, or may in the future have some such interest, or because you are an heir or descendant of the said Frances V. Burnet, Deceased, or one of the cestuis-que-trustent under the last will and testament of the said Frances V. Burnet, Deceased.

The said lands and premises are more particularly described as follows:

BEGINNING on the east side of North Grove Street (formerly Whiskey Lane) and at a point forty feet ten inches southerly from the southwest corner of Sarah M. Oughletree's lot (formerly William Stone's house lot) thence running parallel with the said Oughletree's line (formerly Stone's) south eighty-one degrees and fifteen minutes east one hundred thirty-two feet, more or less to lands formerly of William Hepburn; thence along said line (formerly Hepburn's) south ten degrees and thirty minutes west forty feet; thence north eighty-one degrees and fifteen minutes west one hundred thirty-one feet to North Grove Street (formerly Whiskey Lane) thence along said street north eight degrees and forty-five minutes east forty feet to the place of BEGINNING.

Known and designated as No. 12 North Grove Street, East Orange, New Jersey.

DATED: June 22nd, 1937.

HOWE & DAVIS
Solicitors of Complainant
282 Main Street
Orange, New Jersey.
N. J. L. J.—July 1-8-15-22 $38.22

CHANCERY NOTICES

IN CHANCERY OF NEW JERSEY—TO: ALICE M. WELDON (formerly Alice M. Sherwin) and HOWARD O. WELDON, her husband:

By virtue of an order of the Court of Chancery of New Jersey, made on the 4th day of June, 1937, in a cause wherein the Home Owners' Loan Corporation, a corporate body of the United States of America, is complainant, and you, Alice M. Weldon (formerly Alice M. Sherwin) and Howard O. Weldon, her husband, and others, are defendants, you are required to plead, answer, or make a motion directed to the complainant's bill on or before the 5th day of August next, or the said bill will be taken as confessed against you. The said bill is filed to foreclose a mortgage made by you, Alice M. Weldon (formerly Alice M. Sherwin) and Howard O. Weldon, her husband, to The Home Owners' Loan Corporation, a corporate body of the United States of America, dated June 29, 1934 on lands in the Town of Irvington, in the County of Essex, New Jersey; and you, Alice M. Weldon (formerly Alice M. Sherwin) and Howard O. Weldon, her husband, are made defendants to said suit because you are the mortgagors in said mortgage and because you are the owners of said mortgaged premises.

Dated: June 9th, 1937.

ADAM J. ROSSBACH
Solicitor for complainant
24 Commerce Street
Newark, N. J.
N. J. L. J.—June 17-24—July 1-8 $15.12

IN CHANCERY OF NEW JERSEY—TO: Max Katz and Anna Katz, his wife.

By virtue of an order of the Court of Chancery of New Jersey, made on the 18th day of June, 1937, in a cause wherein The Jersey No. 38 O.B.A. Building and Loan Association of Newark, N. J., a corporation, is complainant, and Max Katz and Anna Katz, his wife, et als, are defendants, you are required to appear and answer the bill of said complainant on or before the 19th day of August, 1937, or the said bill will be taken as confessed against you.

The said bill is filed to foreclose a mortgage given by Max Katz and Anna Katz, his wife, and Henry Mehler (widower), to The Jersey No. 38 O.B.A Building and Loan Association of Newark, N. J., a corporation, which mortgage bears date December 26th, 1929, embracing premises No. 546 South 19th Street, Newark, Essex County, New Jersey, and you Max Katz and Anna Katz, his wife, are made defendants because you are two of the original obligors on the bond given to secure the payment of the said mortgage, and by virtue thereof may claim to have an interest in and to the mortgaged premises which is subsequent to complainant's. And you, Max Katz, are further made a defendant because you are one of the owners of the said mortgaged premises, and by virtue thereof may claim to have an interest in and to the mortgaged premises, which is subsequent to complainant's. And you, Anna Katz, are further made a defendant because you are the wife of Max Katz, and by virtue thereof may claim to have an inchoate right of dower in the mortgaged premises, which is subsequent to complainant's.

Dated: June 23rd, 1937.

WM. GREENFIELD,
Solicitor for and of Counsel with Complainant,
60 Park Place,
Newark, N. J.
N. J. L. J.—July 1-8-15-22 $18.90

SHERIFF'S SALES

(Chancery F—7)

SHERIFF'S SALE—In Chancery of New Jersey. Between The Howard Savings Institution, complainant, and Frank Bertoli, single, et als., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday the thirteenth day of July next, at one o'clock P. M. (Eastern Standard Time), all the following tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the City of Newark, Essex County, New Jersey.

Beginning in the Westerly line of Elizabeth Avenue at a point therein distant three hundred and nineteen (319) feet four (4) inches Northerly from the Northwesterly corner of the same and Bigelow Street; thence running along the Westerly line of Elizabeth Avenue North twenty-two (22) degrees thirty-one (31) minutes East twenty-nine (29) feet four (4) inches; thence North sixty-seven (67) degrees six (6) minutes West eighty (80) feet; thence South twenty-two (22) degrees thirty-one (31) minutes West twenty-nine (29) feet ten and one-half (10 1-2) inches; thence South sixty-seven (67) degrees twenty-nine minutes (29) East eighty (80) feet to the place of Beginning.

Being a three-family frame house known as No. 149 Elizabeth Avenue, Newark, New Jersey, and being the same premises conveyed to the said Beatrice Bertoli by Deed from Jacob Schneider and wife, dated March 7, 1924, and recorded in the Register's Office of Essex County in Book C 70 on pages 108-110.

The approximate amount of the Decree to be satisfied by said sale is the sum of Eleven Thousand Six Hundred Thirty-one Dollars and Seventy-five Cents ($11,631.75) together with the costs of this sale.

Newark, N. J., June 7, 1937.

JAMES A. McRELL, Sheriff.
George H. Haines, Solr. $20.16
N. J. L. J.—June 17-24-July 1-8

(Chancery F—79)

SHERIFF'S SALE—In Chancery of New Jersey. Between The Howard Savings Institution, complainant, and Robert Vanderoef, widower, et als., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the twenty-seventh day of July next, at one o'clock P. M. (Eastern Standard Time), all the following tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the City of Newark, Essex County, New Jersey.

Beginning at the corner formed by the intersection of the Westerly line of Frelinghuysen Avenue with the Southerly line of Miller Street and from said point of beginning running thence (1) along said line of Frelinghuysen Avenue South thirty-two degrees twenty-one minutes West twenty-five feet (25 ft.) to a point; thence (2) North fifty-seven degrees thirty-nine minutes West one hundred feet (100 ft.) to a point; thence (3) North thirty-two degrees twenty-one minutes East twenty-five feet (25 ft.) to the aforesaid line of Miller Street; thence (4) along same South fifty-seven degrees thirty-nine minutes East one hundred feet (100 ft.) to the point and place of Beginning.

The above description being in accordance with a survey made by Theodore P. Freund, surveyor, dated February 2nd, 1931.

The building on said premises being known and designated as street number 61 Frelinghuysen Avenue, Newark, New Jersey, according to said survey.

Being the same premises devised by George W. [illegible] under his Last Will and Testament to his daughter Laura J. Berry, and her husband Lemuel M. Berry. The said Lemuel M. Berry having died January 3rd, 1917. His widow Laura J. Berry having married the above mentioned Robert Vanderoef.

The approximate amount of the Decree to be satisfied by said sale is the sum of Six Thousand Nine Hundred Fifty-five Dollars and Twenty-nine Cents ($6,955.29), together with the costs of this sale.

Newark, N. J., June 21, 1937.

JAMES A. McRELL, Sheriff.
George H. Haines, Sol'r. $22.68
N. J. L. J.—July 1-8-15-22

SHERIFF'S SALES

(Chancery F—80)

SHERIFF'S SALE—In Chancery of New Jersey. Between The Howard Savings Institution, complainant, and Joseph Silidker, et als., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the twenty-seventh day of July next, at one o'clock P. M. (Eastern Standard Time), all the following tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the City of Newark, Essex County, New Jersey.

Beginning in the Southerly line of Commerce Street where the same is intersected by the line in range with the center of the party wall dividing the house standing upon the premises hereby described and known as street No. 100 Commerce Street from the house adjoining the same on the East and known as street No. 102 Commerce Street, which beginning point is distant, according to a survey made by Ellis Dunn, Surveyor, in 1864, one hundred and fifty-six feet (156 ft.) Easterly from the Easterly line of Lawrence Street as then established and which beginning point is distant Easterly one hunded fifty-six feet and nine inches (156 ft. 9 in.) from the Commissioner's Easterly line of Lawrence Street; thence running to, through and in continuation of said center of said party wall South thirty-one degrees fifty minutes West one hundred seventeen feet ten inches (117 ft. 10 in.); thence North sixty-seven degrees fifty-six minutes West twenty-one feet and ten inches (21 ft. 10 in.); thence North thirty-one degrees fifty minutes East and passing through the center of the party wall dividing the house standing upon the premises hereby described from the house adjoining the same on the West one hundred twenty-one feet and six inches (121 ft. 6 in.) to the Southerly line of Commerce Street aforesaid, and thence along the same South fifty-eight degrees four minutes East twenty-one feet and six inches (21 ft. 6 in.) to the place of Beginning.

Being known and designated as street No. 100 Commerce Street, Newark, New Jersey, on a survey made by Messrs. Lehlbach Brothers, Surveyors, November 5, 1924.

Being the same premises conveyed to Joseph Silidker by Aetna Realty Company by deed dated April 16, 1920, and recorded in Book L 63 of Deeds for Essex County, New Jersey, on pages 315 etc.

The approximate amount of the Decree to be satisfied by said sale is the sum of Twenty-six Thousand Three Hundred Ninety-three Dollars and Fifty-three Cents ($26,393.53), together with the costs of this sale.

Newark, N. J., June 21, 1937.

JAMES A. McRELL, Sheriff.
George H. Haines, Sol'r. $28.14
N. J. L. J.—July 1-8-15-22

(Chancery F—96)

SHERIFF'S SALE—In Chancery of New Jersey. Between The West End Building and Loan Association of Newark, N. J., a corporation of New Jersey, complainant, and Jacob Bornstein, et als., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the third day of August next, at one o'clock P. M. (Eastern Standard Time), all the following tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the City of Newark, Essex County, New Jersey.

Beginning at a point in the southeasterly line of Summit Avenue therein distant northeasterly two hundred and ninety-five feet from the intersection of the said line of Summit Avenue with the northeasterly line of Keer avenue; thence running along the said line of Summit Avenue north forty three degrees thirty-three minutes thirty seconds east thirty-five feet; thence running south forty-six degrees twenty-six minutes thirty seconds east one hundred feet; thence running south forty-three degrees thirty-three minutes thirty seconds west thirty-five feet; thence running north forty-six degrees twenty-six minutes thirty seconds west one hundred feet to the southeasterly line of Summit Avenue, the point and place of Beginning.

Being known as No. 62 Summit Avenue.

Together with and subject to a right of way as set forth in Deed Book Z-77, page 31, and described as follows:

It is hereby understood and agreed that the driveway lying between the premises Nos. 16-20 (Now known as Nos. 62-64) Summit Avenue is to be a partnership driveway and is to be for the joint and several uses of each one of the owners of said premises without interference or interruption on the part of either of the said owners, for the purpose of egress and ingress into and from the garage located in the rear of each of the buildings on said premises.

This shall not be understood to convey any other right from one to the other, but only a right of way for the purpose aforesaid.

The existence of this right shall continue as long as the buildings on each of the said premises exist.

The right of way as aforesaid shall enure to the benefit of the parties hereto, their heirs, personal representatives and/or assigns.

The approximate amount of the Decree to be satisfied by said sale is the sum of Twelve Thousand Four Hundred Forty-nine Dollars and Thirty-eight Cents ($12,449.38), together with the costs of this sale.

Newark, N. J., June 28, 1937.

JAMES A. McRELL, Sheriff.
Levy, Fenster & McCloskey, Sol'rs. $28.56
N. J. L. J.—July 8-15-22-29

(Chancery F—73)

SHERIFF'S SALE—In Chancery of New Jersey. Between Home Owners' Loan Corporation, a body corporate of the United States of America, with its principal office in Washington, D. C., complainant, and Sophia Harkavy, et als., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the twenty-seventh day of July next, at one o'clock P. M. (Eastern Standard Time), all the following tracts or parcels of land and premises hereinafter particularly described, situate, lying and being in the City of Newark, Essex County, New Jersey, or so much of the same as may be needful and necessary for the purpose.

1st Tract: Begining in the Westerly line of Belmont Ave., at a point therein distant 225 feet North of Northerly line of Bigelow Street; thence Northerly along said line of Belmont Ave. 25 feet; thence Westerly parallel with Bigelow Street 135 feet; thence Southerly parallel with Belmont Ave. 25 feet; thence Easterly parallel with Bigelow Street 135 ft. to place of Beginning.

Being lot 107 and 10 feet of the rear of lot No. 126 on Map of property belonging to Kate B. Carter, situated in 14th ward of the City of Newark, New Jersey, and filed in Register's Office of Essex County.

2nd Tract: Beginning in the Westerly line of Belmont Ave. at a point therein distant 200 feet North of Northerly line of Bigelow Street; thence Northerly along said line of Belmont Avenue 25 feet; thence Westerly parallel with Bigelow Street 135 feet; thence Southerly parallel with Belmont Ave. 25 feet; thence Easterly parallel with Bigelow Street 135 feet to place of Beginning.

Being lot No. 108 and 10 feet of the rear of lot No. 125 on "Map of property belonging to Kate B. Carter, situated in 14th Ward of City of Newark, N. J.," and filed in the Register's Office of Essex County.

Being known and designated as No. 442 South Belmont Ave., Newark, N. J.

The approximate amount of the Decree to be satisfied by said sale is the sum of Fourteen Thousand Two Hundred Twenty-five Dollars and Twenty-nine Cents ($14,225.29), together with the costs of this sale.

Newark, N. J., June 21, 1937.

JAMES A. McRELL, Sheriff.
George S. Silzer, Sol'r. $24.78
N. J. L. J.—July 1-8-15-22

SHERIFF'S SALES

(Chancery F—10)

SHERIFF'S SALE—In Chancery of [illegible] Jersey. Between Simplex Building [illegible] Loan Association, a corporation, complainant, and Fannie Snyder, et als., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday the thirteenth day of July next, at one o'clock P. M. (Eastern Standard Time), all the following tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the City of Newark, [illegible] County, New Jersey.

Beginning in the Westerly line of Schley Street (formerly Lexington Avenue) [illegible] point therein distant eight hundred [illegible] sixty-four feet and eighty-three one-hundredths of a foot (864.83 ft.) more or [illegible] Southerly from the corner formed by [illegible] intersection of the same with the Southerly line of Nye Avenue (formerly Cottage Street) as said streets and lots are laid out on [illegible] map entitled "Map of the Clinton Avenue Addition to the Hawthorne Avenue Tract known as the Smith & Shaw Woods [illegible] surveyed in 1892 by Scarlett & Scarlett, which point is distant one hundred and [illegible] nine feet and fifty-four one hundredths of a foot (159.54 ft.) Northerly from the [illegible] of intersection of the said Westerly line [illegible] Schley Street with the Southerly line of [illegible] tract; and from thence running North [illegible] degrees fourteen minutes West one hundred feet (100 ft.); thence South thirty-nine degrees forty-six minutes West twenty-[illegible] feet (28 ft.); thence South fifty [illegible] fourteen minutes East one hundred [illegible] said line of Schley Street; thence along [illegible] same North thirty-nine degrees [illegible] minutes East twenty-eight feet (28 ft.) [illegible] the place of Beginning.

Being part of lots Nos. 361 and [illegible] laid down on said Map.

The building on said premises being [illegible] nated as street No. 95 Schley Street, [illegible] ark, New Jersey, on a survey made [illegible] Amos O. Nisenson, surveyor, June 18, [illegible]

Being part of the same premises conveyed to Morris Weiss by Charles [illegible] wife, by deed dated December 15, 192[illegible] recorded on February 16, 1926, in Book [illegible] of deeds for Essex County, New Jersey [illegible] page 589 etc., an undivided one-half [illegible] in which was conveyed to said Max [illegible] by deed dated April 23, 1926, and [illegible] on May 6, 1926, in the Essex County [illegible] ister's Office.

The approximate amount of the Decree [illegible] be satisfied by said sale is the sum [illegible] Thousand Nine Hundred Seventy-[illegible] and Fifteen Cents ($6,972.15), together [illegible] the costs of this sale.

Newark, N. J., June 7, 1937.

JAMES A. McRELL, Sheriff.
Michael N. Chanalis, Sol'r. [illegible]
N. J. L. J.—June 17-24-July 1-8

(Chancery F—82)

SHERIFF'S SALE—In Chancery of [illegible] Jersey. Between Grant Building & [illegible] Association of Newark, New Jersey, a [illegible] poration, complainant, and Rose [illegible] al., defendants. Fi. fa., for sale of [illegible] gaged premises.

By virtue of the above stated writ of [illegible] facias, to me directed, I shall expose for [illegible] by public vendue, at the Court House, [illegible] Newark, on Tuesday, the twenty-seventh [illegible] of July next, at one o'clock P. M. (Eastern Standard Time), all the following tract [illegible] parcel of land and premises hereinafter [illegible] ticularly described, situate, lying and [illegible] in the City of Newark, Essex County, [illegible] Jersey.

Beginning in the southeasterly line [illegible] Wainwright Street at a point therein [illegible] northeasterly Three hundred and fifty [illegible] from the most Easterly corner of the [illegible] and Bragaw Avenue; thence along [illegible] wright Street North 44 degrees East Twenty-five feet; thence South 46 degrees East [illegible] hundred feet; thence South 44 degrees [illegible] Twenty-five feet and thence North 46 degrees West One Hundred feet to the [illegible] easterly line of Wainwright Street and [illegible] of Beginning.

Being known and designated as lot [illegible] 248 on Map of "Essex Park." This [illegible] tion is according to survey made by [illegible] son R. Van Duyne, April 25, 1929.

Being known and designated as No. [illegible] Wainwright St., Newark, N. J.

The approximate amount of the Decree to be satisfied by said sale is the [illegible] Twelve Thousand Nine Hundred Dollars [illegible] Thirty-three Cents ($12,900.33), together with the costs of this sale.

Newark, N. J., June 21, 1937.

JAMES A. McRELL, Sheriff.
Kalisch & Kalisch, Sol'rs. [illegible]
N. J. L. J.—July 1-8-15-22

(Chancery F—37)

SHERIFF'S SALE—In Chancery of [illegible] Jersey. Between The National [illegible] and Essex Banking Company of Newark, [illegible] corporation, etc., Trustee under the [illegible] Will and Testament of Ella M. [illegible] ceased, complainant, and Marcus B. [illegible] and others, defendants. Fi. fa., for sale [illegible] mortgaged premises.

By virtue of the above stated writ of [illegible] facias, to me directed, I shall expose for [illegible] by public vendue, at the Court House, [illegible] Newark, on Tuesday, the twentieth day [illegible] July next, at one o'clock P. M. (Eastern Standard Time), all the following tracts [illegible] parcels of land and premises hereinafter particularly described, situate, lying [illegible] being in the City of Newark, Essex County, New Jersey, or so much of the same as [illegible] be necessary for the purpose.

First Tract: Beginning in the West [illegible] of Ogden Street at the corner of lot sold [illegible] George Cross to Elias E. Boudinot; thence along said Street South one degree [illegible] twenty-eight feet; thence North eighty [illegible] degrees West one hundred and sixteen [illegible] thence North eight degrees West twenty-eight feet to said Boudinot's corner; thence along his line South eighty-nine degrees [illegible] one hundred and twenty-one feet to the [illegible] of Beginning. Being lot No. 21 on [illegible] property as per map drawn by Stephen [illegible]

Being the same premises conveyed to Marcus B. Tidey by deed from Hannah E. [illegible] widow, et als., dated March 12, 190[illegible] corded March 12, 1906, in Book [illegible] 310-312 of Deeds for Essex County.

Being known and designated as Nos. [illegible] 385 Ogden St., Newark, N. J., also [illegible] as Nos. 1167-1171 McCarter Highway, [illegible] ark, N. J.

Second Tract: Beginning at the Northwest corner of Cross and Ogden Streets; thence Northerly along the West line of Ogden Street fifty-three feet to Ebenezer Sandford's line of land; thence Westerly along [illegible] Southerly line of land one hundred and [illegible] teen feet; thence Southerly in continuation of said Sandford's rear line of land [illegible] feet more or less to within four inches [illegible] the North side of a well; thence North eighty degrees fifty minutes West [illegible] four inches West of said well three [illegible] more or less to the East line of Henry [illegible] er's land; thence Southerly so that said [illegible] will run four inches West of said well [illegible] being said Leber's line of land sixty [illegible] more or less to Cross Street; thence East along the North side of Cross Street [illegible] hundred and eleven feet more or less to [illegible] place of Beginning.

Being the same premises conveyed [illegible] Marcus B. Tidey by deed from George [illegible] Phillips, et als., surviving trustees &c., [illegible] ed April 18, 1906, recorded April 8, 19[illegible] Book Y-55 pages 1-2 of Deeds for Essex County.

Being known and designated as Nos. [illegible] 50 Cross St., Newark, N. J.

The approximate amount of the Decree to be satisfied by said sale is the sum [illegible] Seven Thousand Four Hundred Sixty-[illegible] Dollars and Twenty-two Cents ($7,46[illegible]) together with the costs of this sale.

Newark, N. J., June 14, 1937.

JAMES A. McRELL, Sheriff.
Pitney, Hardin & Skinner, Sol'rs. [illegible]
N. J. L. J.—June 24-July 1-8-15

rive On Unlawful Practice

LBANY, (CCNS) — Concerted n to enforce New York's re- y enacted Piper bill making practice of law by unauthoriz- persons and corporations empt of the Supreme Court, been agreed upon by the bar ciations of the state.

t a recent meeting of bar as- tion officials held for the pur- of formulating plans to e the measure effective, it was ed out that "It is the purpose e organized Bar of New York to aid the Supreme Court in rcing the new law. The Bar years with the aid of the Court been disciplining unworthy ers in the interest of the pub- but under the new law it will be possible for the Supreme t on its own motion to punish ons and corporations who are ving the public in giving them mpetent and often dishonest advice without any right to * * * Under the new law the reme Court now has the power only to discipline unworthy ers, but also to punish un- sed persons, firms and corpor- ns who assume to practice * * * The public is requested nd in complaints and abuses e local bar associations and bar will present these com- ts to the Court".

Business Barometer

e National City Bank of New k in a review of the past half expressed an opinion that the of labor troubles had passed nced by the re-opening of al steel mills. Bank clearings ed but only seasonably ac- panied by an increase in re- s.

ilroad statistics show carload ses giving rise to expecta- of increased railroad earnings e third quarter of 1937. Steel tions have declined below of last week and last month e a bit higher than last year. her prices are inevitable in tomobile field and the antici- rise is expected to be about The likelihood of such rise icated by increase in motor output, new car financing, car sales and increased acces- output and sales.

e home building statistics are ncing favorable records since vent of F.H.A. policies.

ederal Proposed Legislation

eral acts of interest to the e now pending in Congress. of them has passed the House Representatives as HR 4721 in h Federal judges are prevent- from commenting on evidence tes banning such in their own ts. Among the bills introduced: 2700, provides for Executive h Reorganization Program, 3705, unemployment census, HR 7598, broadens law against erstate transportation of strike kers, so as to cover strike agi- rs.

e Child Labor Amendment has n reported to the Senate.

ERSONALS

Parrot, Gidley & Van Orden an- nce that Charles A. Van Orden, has become a member of their and that the old firm name of rrot and Parrot has been chang- to the present one.

Chancery Receiverships

Receivers Appointed

OAKLAND MFG. CO. (Tie Mfg. Business) 18 W. 20th St., Bayonne; ads. Harry Popper; solr. W. J. Baker; recr. E. M. Salley; Filed June 25, 1937

NEWARK CLOTHING CO. (Mfg. and Selling Clothing) 570 So. 11th St., Newark; ads. Peter Ilaria; solr. N. LaVecchia; recr. C. Abruzzese; Filed June 28, 1937

SHOW CORP. (Walkathon) Hamilton Blvd., So. Plainfield; ads. Milton Lofkowitz; solr. S. W. Gindin; recr. W. P. Elliott; Filed June 25, 1937

Bills Filed

BETTER GRADE SILK CO., 6 Morris St., Paterson; ads. Charles A. Vitale; solr. A. Brenman; Filed June 30, 1937

BUFFETT HOLDING CO. (Real Estate Business) Teaneck; ads. The Accessories Co; solr. A. Schlesinger; Filed July 1, 1937

COAST DAIRIES, INC. (Buying & Selling Milk Products) ads. Eva Fogelman; solr. B. Nessanbaum; Filed June 28, 1937

CLIFTONIA PRINT & DYE WORKS, Clifton; ads. Prudential Dye Works; solr. D. Cohn; Filed June 20, 1937

ELCO SHOE CO., INC., In re dissolution (Mfg. Shoes) 15th and Bloomfield Sts., Hoboken; Trustees, H. G. Strauss and J. Milton; solr. M. L. Rosenstein; Filed June 25, 1937.

ALBERT T. FLEMING CO. (Wholesale Business Dealing in Food Products) Newark; ads. Erwin N. Smith; solr. W. C. Vandewater; Filed June 29, 1937

JOHN SZALACSI, INC. (Tavern Business) 18 Scott St., New Brunswick; ads. John A. Allgair; solrs. Hodes & Hodes; Filed June 24, 1937

TEKIRIAN, INC. (Dyeing and Renovating Rugs) 1304 Clinton St., Hoboken; ads. American Mutual Liability Ins. Co; solr. W. Harris; Filed June 25, 1937

Bankruptcies

BAK, John (Mill Hand) 415 Banta Ave., Garfield; vol; liab. $908.47; assets $150; refr. Grimshaw; solr. Henry L. Janowski, 106 Somerset St., Garfield; 6-28

BARSZCZ, John also known as BARSZY (Carpenter) Clifton; vol; liab. $1,675.35; assets $1,-245; refr. Grimshaw; solrs. Patlen & Amlicke, 308 Monroe St., Passaic; 6-29

BECKER, Janet (Retailer of Alcoholic Beverages) 812 5th Ave., Asbury Park; invol; solr. Benjamin Edelstein, Asbury Park; 6-25

BEFFERT, Emil, (Machinist) 52 Adam St., Irvington; vol; liab. $17,523.94; assets $50; refr. Porter; solr. Samuel Voltaggio, 24 Commerce St., Newark; 6-29

BERMAN, Isadore (Attorney) 130 N. Broadway, Camden; vol; liab. $11,847.32; assets $1,380; refr. Gaskill; solr. Albert B. Melnik, Camden; 7-3

BEVILACQUA, Gabriel (Commission Baker) 91 W. 24th St., Bayonne; vol; refr. Grimshaw; solr. Hyman Tulbowitz, 545 Broadway, Bayonne; 6-29

BLANZOLE, Ercole (Barber) 16 W. Monroe Ave., Paulsboro; vol; liab. $914.58; assets, none; refr. Gaskill; solr. Harold W. Hannold, First Nat'l. Bank Bldg., Woodbury; 7-2

BOHINSKI, John (Farmer) Monroe Twsp., Jamesbury; vol. 75; liab. $18,537.12; assets $15,470; solr. Samuel G. Cohen; 6-30

BOLES, William H. (Salesman) 13 S. 35th St., Longport; vol; liab. $7,576.93; assets $150; solr. William Charlton, Guarantee Trust Bldg., Atlantic City; 6-30

CLIFF, Frederick (Taxicab Operator) 404 N. Tennessee Ave., Atlantic City; vol; liab. $16,184.-42; assets $11,500; solr. Emerson Richards, Atlantic City; 6-23

CLIFTONA PRINT AND DYE WORKS, INC. (Dyeing and Printing, Finishing Silk) Clifton Blvd., Clifton; vol. 77B; solr. William H. Osborne, Jr., 744 Broad St., Newark; 7-2

CRYSTAL, Morris (Bookkeeper) 240 Williamson Ave., Hillside; vol; liab. $8,400; assets, none; refr. Porter; solrs. Harris N. & Sidney G. Goldberg, 11 Commerce St., Newark; 6-30

DONLAN, Lucy A., 156 4th Ave., E. Roselle; vol; liab. $87,740.12; assets $100; refr. Porter; solr. Leavit & Talley, Elizabeth; 7-2

EVANS, Frank (Glass Worker) 130 W. Main St., Millville; vol; liab. $2,243.74; assets $100; refr. Gaskill; solr. Howard E. English, 528 Landis Ave., Vineland; 7-2

FOLKENFLIK, Irving (Tinsmith) 619 Magnolia Ave., Elizabeth; vol; liab. $15,400; assets $75; refr. Porter; solr. Julius Kwalick, 1139 E. Jersey St., Elizabeth; 6-28

FRANICH, Frank (Laborer) Darlington Rd., Ramsey; vol; liab. $1,200; assets $650; refr. Grimshaw; solr. Sigmund Unger, 663 Main Ave., Passaic; 7-6

FRANKENSTEIN, Harry (Sheet Metal Worker) 1239 Magnolia Ave., Camden; vol; liab. $37,187.-59; assets, none; refr. Gaskill; solr. Harry M. Mendell, 333 Arch St., Camden; 7-3

FRANKLIN, Matthew, also known as Matty (Musician) 56 W. Kinney St., Newark; vol; liab. $8,-768.29; assets $105; refr. Porter; solrs. McDonald & Kolba, 17 Academy St., Newark; 6-28

FRIGHETTO, Joseph (Laborer in Freight Department) 130 Verona Ave., Newark; liab. $590; assets $50; refr. Porter; solrs. Shoenholz & Shoenholz, 60 Park Pl., Newark; 6-30

GOTTSMANN, Joseph Jr. (Auto Mechanic Salesman) White Oak Ridge Rd., Millburn; vol; liab. $9,072.83; assets $1,894; refr. Porter; solr. J. J. Breitner, 790 Broad St., Newark; 6-30

JACKSON, Ernest A. B. (Auto Electrician) 2315 Boulevard, Jersey City; vol; liab. $9,046.74; assest $23,263.90; refr. Grimshaw; solr. W. P. Berkowitz, 921 Summit Ave., Jersey City; 7-3

KANTOR, Albert L. I. & t/a THE LUGGAGE SHOP, also as ALADDIN LEATHER GOODS CO. (Luggage and Leather Goods) 111 S. Broad St., Trenton; invol; solrs. Furst & Furst, 60 Park Pl., Newark; 6-29

KISBY, George H. (Plumber) 118 N. Rhode Island Ave., Atlantic City; vol; liab. $1,438.42; assets $10; refr. Endicott, Jr.; solr. Elwood C. Weeks, Guarantee Trust Bldg., Atlantic City; 7-6

KOPLOW, Robert (Laborer) 77 Palmer St., Passaic; vol; liab. $8,041.91; assets $1,180; refr. Grimshaw; solrs. Weinberger & Weinberger, 647 Main Ave., Passaic; 7-2

KRAUT & FINCKE, INC. (Wholesale Plumbing Supplies) 7 Bridge St., Hackensack; vol. 77B; solr. Adolph Schlesinger and J. B. Finkelstein, 100 Main St., Hackensack; 6-28

NELSON, Helmer (Carpenter) 545 Bergen Blvd., Ridgefield; vol; liab. $34,690.34; assets $250; refr. Grimshaw; solr. Isador Haber, 708 Bergenline Ave., Union City; 7-2

OLSEN, Raech (Cook) 7 Roosevelt Ave., Chatham; vol; liab. $17,498.85; assets $75; refr. Grimshaw; solr. Harry B. Kotler, 55 Broad St., Elizabeth; 6-30

ORDOWER, David (Retail Produce) 193 Eastman Parkway, Newark; vol; liab. $4,377.55; assets $200; refr. Porter; solr. Joseph L. Kaplan, 744 Broad St., Newark; 6-29

PAGE, Henry France, 877 Valley Rd., Upper Montclair; vol; liab. $5,837.73; assets $16.05; refr. Porter; solr. Pro se; 7-1

REMEY'S BOOT SHOP, INC. (Retail Shoe) 513 Orange St., Newark; invol; solr. Martin Korngut, Elizabeth; 7-1

REX FURNITURE MANUFACTURING CO., INC. (Furniture Company) Poplar St., Rutherford; invol; solr. George I. Marcus, 210 Main St., Hackensack; 7-2

SALMON, Mollie E., I. & t/a MOLLIE'S COCKTAIL BAR (Cocktail Bar) Madison Twsp; vol; liab. $10,765.10; assets $1,660; refr. Weelans; solr. Ezra W. Karkus, 41 Broad St., Keyport; 7-1

SCHUTZ, Aileen, I. & t/a ALLEEN CRAFT SHOP (Novelty and Gift Shop) 51 Church St., Montclair; invol; refr. Porter; solr. William Harris, 60 Park Pl., Newark; 6-28

SILKOWSKI, Leon (Assistant Engineer) 296 Armstrong Ave., Jersey City; vol; liab. $8,679.25; assets $150; refr. Grimshaw; solr. Joseph Alsofrom, 60 Park Pl., Newark; 6-29

SUPERIOR LAUNDRY, INC. 143 Heckel St., Newark; vol. 77B; solr. Herman Golden, 850 Broad St., Newark; 6-29

THE OCEAN CITY YACHT CLUB (Yacht Club) N. W. Cor. Battersea Rd., & Bay Ave., Ocean City; vol. 77B; solr. Joseph P. Wilson, 703 Market St., Camden; 7-2

TEMPLE, Norman (Stationary Engineer) 757 New Brunswick Ave., Rahway; vol; liab. $7,173.-94; assets $154; refr. Porter; solr. Theodore J. Harrington; Elizabeth; 7-3

VITUCCI, Ferdinand, also known as Fred, I. & t/a NORTH ROSEVILLE ICE & COAL (Ice Man) 90 Davenport Ave., Newark; vol; liab. $3,922; assets $390; refr. Porter; solr. Joseph Solimine, 744 Broad St., Newark; 6-29

WALKENBERG, Sadie R. (Housewife) 193 Johnson Ave., Newark; vol; liab. $6,442.23; assets $250; refr. Porter; solr. Benjamin Potoker, 11 Commerce St., Newark; 6-30

WATSON, William T. (Inspector) 144 Lexington Ave., Maplewood; vol; refr. Porter; solr. Philip Mandelbaum, 17 Academy St., Newark; 6-28

OBITUARY

James Watson Miller died in Rutherford at the age of 80. Mr. Miller was admitted to the New Jersey Bar in 1892 and as a Counsellor in 1898.

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STATE BOARD OF TAX APPEALS

TAXATION — U. S. Bonds Not Taxable — When Imports not Taxable — Intangible personalty of N. J. Corporation outside state taxable.

Eberhard Faber Rubber Co., Appellant vs. City of Newark, Respondent.

The bonds of the United States are inherently non-taxable and cannot be subjected to local taxation. While they remain in the hands of the importer, unsold and the original packages unbroken, the imports are inherently non-taxable and are beyond the power of the State Board of Taxation. Intangible personal property of a New Jersey corporation was located outside of the state but is subject to taxation in the taxing district where the corporation's principal office is located in this state.

TAXATION — Deductions Must be Claimed Under Statute.

Brewster Ideal Chocolate Company, Appellant vs. City of Newark, Respondent.

Appellant's proof established that it had personal property in excess of the amount of the assessment on the assessment date. It sought to reduce the sum by the amount of its outstanding debts as of that date although no claim for deduction of debts was filed. Held that under Section 303 of the General Tax Act, P. L. 1918, page 854 no deduction for debts can be allowed unless the debtor shall make a claim therefor in writing under oath in the manner and form provided for by statute.

TAXATION — Personalty — Deductions or Exemptions Must be Claimed.

City of Newark, Appellant vs. Van Wagenen & Schickhaus Company, Respondent.

For the year 1935, personal property of Van Wagenen & Schickhaus Company, a New Jersey corporation located at 32 Plane Street, Newark, was assessed for taxation at $250,000. On appeal, the Essex County Board of Taxation reduced the assessment to $150,000. The City seeks to have the assessment restored. The records of respondent, which were the only evidence produced, showed that the company had accounts receivable in the sum of $74,752, cash amounting to $10,501, and a merchandise inventory of $87,388, making a total of personal property in the sum of $172,641. No claim for deductions or exemption was filed by the company, and for that reason it is not entitled to any deductions or exemption. **Held** the assessment of the personal property should be increased to the sum of $172,641.

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Lawyers Liable for Payroll Taxes

Delinquent employers in the legal profession were advised today by Commissioner of Internal Revenue Guy T. Helvering to make immediate tax returns as required under the provisions of Titles VIII and IX of the Social Security Act to avoid further payment of drastic penalties which are now accruing.

Commissioner Helvering pointed out that every person employed in the legal profession came under the provisions of Title VIII, which imposes an income tax on the wages of every taxable individual and an excise tax on the pay roll of every employer of one or more. This tax is payable monthly at the office of the Collector of Internal Revenue. The present rate for employer and employee alike is one per cent of the taxable wages paid and received.

Penalties for delinquencies are levied against the employer, not the employee, the Commissioner pointed out, and range from 5 per cent to 25 per cent of the tax due, depending on the period of delinquency. Criminal action may be taken against those who willfully refuse to pay their taxes.

The employers of one or more are also required to file Treasury forms SS-2 and SS-2a. Both are informational forms and must be filed at Collector's offices not later than next July 31, covering the first six months of the year. After that they are to be filed at regular quarterly intervals. Form SS-2 will show all the taxable wages paid to all employees and SS-2a the taxable wages paid each employee.

Treasury Department particularly emphasized the following points:

Actual money, when paid as wages, is not the sole basis on which the tax is levied. Goods, clothing, lodging, if a part of compensation for services, are wages and a fair and reasonable value must be arrived at and become subject to the tax.

Commissions on sales, bonuses and premiums on insurance are wages and taxable.

Officers of corporations whether or not receiving compensation are considered employees for the purpose of taxation.

Wages paid during sick leave or vacation, or at dismissal are taxable.

Traveling expenses required by salesmen are not wages if the salesmen account for, by receipts or otherwise, their reasonable expenditures. That part for which no accounting is made is construed as a wage and is taxable.

Great care should be exercised in filling out Treasury forms SS-1 and 940. Directions are easy to follow and correct returns mean no unnecessary delay.

Laws of 1937

(Continued from page 1)

CHAPTER 103. May 29. Authorizes and regulates the issuance of poor relief bonds by municipalities.

CHAPTER 104. May 29. Appropriates $20,000 to State Agricultural Experiment Station to study causes of Bangs disease and mastitis among cattle.

CHAPTER 105. May 29. Eliminates necessity of making cestuique trustent bondholders, party complainants in mortgage foreclosures instituted by trustees.

CHAPTER 106. May 29. To incorporate Borough of Homestead in Monmouth County.

CHAPTER 107. May 29. To validate bonds and notes of municipalities heretofore issued.

CHAPTER 108. May 29. Companion bill to Chapter 107.

CHAPTER 109. May 29. To provide for scholarships to State Normal Schools up to 10% of the number of first year students.

CHAPTER 110. To provide that school boards shall organize on the first Monday in March following the annual meeting.

CHAPTER 111. May 29. To authorize Parsipany Gray Hills Township, Morris County to pay a pension to the widow of John Williams Callahan, former Chief of Police.

CHAPTER 112. May 29. To authorize the State House Commission to sell State owned land on Perrine Avenue, Trenton, N. J.

CHAPTER 113. May 29. To regulate the hours of women workers in the glass industry, hotels and restaurants.

CHAPTER 114. June 1. Clarifies sections of State Police Pension Act, providing for uniform operation of such act with existing State pension funds.

CHAPTER 115. June 1. Gives permanent status to members of State Police after five years' service.

CHAPTER 116. June 1. To extend the bonding limit for school districts operating under Article VII from six to nine per cent.

CHAPTER 117. June 1. Increases minimum salary of school teachers to $100 per month.

CHAPTER 118. June 1. Fixes fee of "limited distillery license" at $1,000.

CHAPTER 119. June 1. Gives school teachers and employees full benefit of provisions of Retirement Fund despite temporary reduction in salaries.

CHAPTER 120. June 1. Grants tenure of office to full time school nurses.

CHAPTER 121. June 1. Fixes minimum salaries for guards at State Prison and Rahway Reformatory.

CHAPTER 122. June 1. Appropriates $1,000 toward expenses of Veterans of Foreign Wars Convention in Wildwood.

CHAPTER 123. June 1. Supplemental appropriation bill.

CHAPTER 124. June 2. Removes five-year residence restriction in the employment of persons in the manufacture and sale of alcoholic beverages.

CHAPTER 125. June 2. Insures school teachers, principals and supervisors against liability for damages to other arising in course of employment.

CHAPTER 126. June 2. Extends for year provision of Chapter 196, P. L. 1936, forbidding brewers of distillers to have interest in retail liquor business.

CHAPTER 127. June 2. Prohibits execution, attachment, garnishment or other process against disability benefits under insurance policies for payment of debts of policy holders.

CHAPTER 128. June 2. Provides that children not legally adopted and step-children of deceased under same rate of taxation as children born in wedlock.

CHAPTER 129. June 2. Increases pensions to employees of local boards of health from $1,000 to $2,000.

CHAPTER 130. June 2. Provides that word "records" as used in Paragraphs 19, Chapter 157, P. L. 1929, applies to keeping of a docket.

CHAPTER 131. June 2. Provides that employees of counties and municipalities hereafter entering State Employee's Retirement System shall be given credit for prior services.

CHAPTER 132. June 2. Provides procedure for obtaining return of statutory deposits under General Insurance Act.

CHAPTER 133. June 2. Broadens underwriting powers of casualty insurance companies to permit them to write other kinds of insurance.

CHAPTER 134. June 2. Permits cancellation of workmen's compensation insurance by either employer or carrier.

CHAPTER 135. June 2. Classified as disorderly persons, those who misrepresent their own or another's age in order to purchase liquor.

CHAPTER 136. June 2. Requ[illegible] municipalities to pass ordina[illegible] after notice and public hearing [illegible] limit number of alcoholic bever[illegible] licenses.

CHAPTER 137. June 2. Exte[illegible] time for completion of railroad [illegible] hearings by State Board of T[illegible] Appeals.

CHAPTER 138. June 2. Ma[illegible] several amendments to Mechan[illegible] Lien Act.

CHAPTER 139. June 2. To [illegible] ate soil conservation districts [illegible] establish a State Soil Conserva[illegible] Committee.

CHAPTER 140. June 2. Per[illegible] State employees earning from [illegible] 500 to $7,200 to participate [illegible] State Employees' Retirement S[illegible] tem, making provision for sup[illegible] mental payments from begin[illegible] of system.

CHAPTER 141. June 2. Aut[illegible] izes Little Falls Township to p[illegible] sion John Dougherty.

CHAPTER 142. June 2. F[illegible] term of tax collectors at [illegible] years.

CHAPTER 143. June 2. Ma[illegible] technical correction in act re[illegible] lating extradition.

CHAPTER 144. June 2. App[illegible] riates $2,500.00 to Department [illegible] Health for care and treatment [illegible] carriers of typhoid and other [illegible] eases.

Handy Index Of Federal Legislation

Published Weekly to Indicat[illegible] Progress of Measures of Ge[illegible] eral Business Interest.

Signed By President

Provides federal executions [illegible] accordance with practices in p[illegible] ticular states. Approved June [illegible] Public Law 156.

Rail retirement act. Appr[illegible] June 24.

Passed Both Houses

Provides federal purchasing [illegible] agricultural surpluses for [illegible] for two more years. Passed H[illegible] June 21.

Appropriates $957,000,000 for [illegible] dependent offices. Awaiting pre[illegible] dential approval.

Appropriates $571,000,000 [illegible] Agriculture Department. Conf[illegible] ence report filed June 24.

Appropriates $416,000,000 [illegible] War Department. Sent to conf[illegible] ence June 24.

Appropriates $1,500,000,000 [illegible] relief. Sent to conference June [illegible]

Extends existing manufacture[illegible] excises two years. Passed Se[illegible] June 24.

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